

**INSTRUCTIONS FOR THE COMPLETION OF THE  
CAMPAIGN DISCLOSURE FORMS**

**1 Reporting Forms :**

- a) Campaign Disclosure forms should be typed; printing in ink is also acceptable as long as the forms are legible. All documents sent to the Supervisor of Elections must be originals.
- b) All reports must be on the forms prescribed by the Supervisor of Elections.
- c) Computerized forms are acceptable as long as they are in the same format and style as the forms prescribed by the Supervisor of Elections.

**2 Special Rules for First Report:**

- a) In the first report filed after registering as a political committee, the principal campaign committee must disclose all financial activity that occurred before registration and before the individual became a candidate (including any testing the water activity).

**3 Cash on Hand:**

- a) A committee must report the cash on hand it possessed at both the beginning of the reporting period and the close of the reporting period. Note that the closing cash balance for the current reporting period appears on the next report as beginning the cash on hand. Cash on hand includes petty cash.

**4 How to Itemize Receipts:**

- a) Committees must report receipts under the different categories listed on the Detailed Summary Page (3). For each category, a committee must disclose the total for the current reporting period and the year-to-date total. In addition to reporting these totals, a committee often has to itemize receipts by providing supplemental information on supporting form 1.

Four types of receipts listed on the Detail Summary Page must be itemized regardless of amount:

- \* Contributions from party committee
- \* Contributions from others committees
- \* Transfers: and
- \* Loans.

Aggregation: Calendar Year vs. Election

Note that authorized committees must aggregate contributions on a per election basis when monitoring contribution limits. For purposes of reporting, however, committees aggregate contributions and other receipts on a calendar year basis.

**5 Special Rules for Certain Receipts:**

In-kind contributions: When determining whether to itemize an in-kind contribution, a committee should treat it the same as a monetary contribution. The only difference is that the amount of an in-kind contribution must also be included in the committee's total operating expenditure in order to avoid inflating cash on hand.

**6 Loans:**

All loans received by a committee must be itemized and continuously reported until repaid. All repayments made on a loan must also be itemized.

**7 Debts and Obligations**

Any and all debt and obligation must be listed whether contributions receivable or expenditures payable.

**8 Non-Monetary Contributions (Items)**

Any and all non-monetary contributions must be listed at the normal fairmarket value. For example if an individual makes a contribution of office space (campaign headquarters), and the normal monthly rental value is \$500.00 per month, the candidate must list non-monetary contributions of \$500.00 per month for each month utilizing the office space.